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THE ANDHRA PRADESH GAZETTE

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PART I EXTRAORDINARY

No.789 AMARAVATI, WEDNESDAY, DECEMBER 13, 2017 **G.805**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

EXEMPTION FROM SGST SUPPLIES BY CSD TO UNIT RUN CANTEENS AND SUPPLIES BY CSD / UNIT RUN CANTEENS TO AUTHORISED CUSTOMERS NOTIFIED UNDER SECTION 11 (1).

[G.O.Ms.No. 584, Revenue (Commercial Taxes-II), 12th December, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act 16 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, exempts, supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the State Tax leviable thereon under Section 9 of the said Act, namely :-

This Notification shall be deemed to have come into force with effect on and from the 1st day of July, 2017.

TABLE

Sl. No.	**Tariff item, sub-heading, heading or Chapter**	**Description of supply of Goods**
1	**2**	**3**
1.	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2.	Any chapter	The supply of goods by the CSD to the authorized customers
3.	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

Explanation .-

(1) In this Notification, "traff item'', "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The Rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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